



## **SECTION 179D ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION** **ALLOCATION FORM**

As part of the Energy Policy Act of 2005, Congress enacted Section 179D of the Internal Revenue Code to encourage the design and construction of energy efficient buildings. Per IRC §179D(d)(4) and Notice 2008-40, building owners of energy efficient commercial buildings may take a deduction arising from the installation of energy efficient commercial building property as part of the interior lighting, HVAC and hot water systems, or building envelope systems. If the building owner is a government entity, they may allocate the deduction to a designer of the energy efficient commercial building property. A review of all energy efficient systems in the allocated building(s) will be performed on behalf of the building owner. If allocable deductions are identified, they will be allocated to the eligible designers as identified below.

*Nunn Construction, Inc.* created technical specifications for the installation of the energy efficient commercial building property which resulted in reduced energy consumption and is eligible to be allocated the 179D Energy Efficient Commercial Building Deduction. Specifically, *Nunn Construction, Inc.* provided input into the creation of technical specifications through the following:

*Nunn Construction, Inc.* served as the Construction Manager at Risk / General Contractor for the new construction of the facilities listed on page two of this allocation form.



The role of the allocating government entity is to confirm the scope of work performed and related information provided herein as eligible to pursue for the IRC §179D deduction by the taxpayer seeking the allocation, and not for determining if in fact the commercial building property is energy efficient.

*Archuleta County* hereby allocates *Nunn Construction, Inc.* the Section 179D deduction for the properties described below:

Archuleta County Building Information				
Property Name	Property Address	Placed in Service	Cost of Property	Allocation Percentage
Archuleta County Courthouse	85 Harman Park Dr. Pagosa Springs, CO 81147	October 2021	\$4,939,572	100%
Archuleta County Detention Center	125 Harman Park Dr. Pagosa Springs, CO 81147	July 2020	\$15,285,171	100%

Following a third-party certification by a licensed professional engineer or contractor in the jurisdiction of the building, *Archuleta County* will be provided with a summary analysis detailing the energy-saving improvements and the final Section 179D deduction amount.

The authorized owner representative is not responsible for certification of the energy efficient commercial building property. The taxpayer receiving the allocation is solely responsible for obtaining the required certification and onsite verification and for ensuring their accuracy and substance.



Archuleta County Representative Information	
Representative Name:	L. Scott Wall
Government Entity Name:	Archuleta County
Title:	County Administrator
Mailing Address:	PO Box 1507 Pagosa Springs, CO 81147
Telephone Number:	970-264-8302
E-mail:	SWALL@ArchuletaCounty.org

Nunn Construction, Inc. Representative Information	
Representative Name:	Sean A. Leggett
Eligible Taxpayer Entity Name:	Nunn Construction, Inc.
Title:	Chief Financial Officer
Address:	925 Elkton Dr. Colorado Springs, CO 80907
Telephone Number:	719-599-7710
Representative E-mail:	sleggett@nunnconstruction.com

Under penalties of perjury, I declare that I have examined this allocation, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation are true, correct, and complete.

**AGREED TO AND ACCEPTED:**

\_\_\_\_\_  
Signature (Archuleta County Representative)

  
\_\_\_\_\_  
Signature (Nunn Construction, Inc. Representative)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

5-18-21

4/6/21